

SCHEDULE 4

MINOR AND CONSEQUENTIAL AMENDMENTS TO THE TAX COLLECTION AND MANAGEMENT (WALES) ACT 2016

- 11 In section 122 (penalty for failure to pay tax on time) (as substituted by paragraph 42 of Schedule 23 to LTTA)—
- (a) after subsection (2) insert—
 - “(2A) But see section 122ZA for an exception to the rule in subsection (1).”;
 - (b) in subsection (3), for “section 122A” substitute “sections 122ZA and 122A”.